



January 29, 1999

SENATE BILL No. 492

DIGEST OF SB 492 (Updated January 27, 1999, 4:30 p.m.) - DI KCC)

Citations Affected: IC 6-2.5.

Synopsis: Sales tax exemption for the sale of food. Provides that the sale of food that may be purchased with food stamps is exempt from state sales tax if the food is sold by a grocery store, convenience store, or retail food store participating in or eligible to participate in the federal food stamp program. Provides that the exemption applies regardless of whether the food is actually purchased with food stamps.

Effective: July 1, 1999.

Kenley

January 19, 1999, read first time and referred to Committee on Rules and Legislative Procedure.

January 28, 1999, amended; reassigned to Committee on Finance.

SB 492—LS 7924/DI 13+



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January 29, 1999

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

SENATE BILL No. 492

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-33.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 1999]: **Sec. 33.5. Notwithstanding any other**
4 **provision in this article, sales of eligible foods (as defined in 7 CFR**
5 **271.2) by a:**
6 (1) **grocery store;**
7 (2) **convenience store; or**
8 (3) **retail food store (as defined in 7 CFR 271.2);**
9 **that is participating in or is eligible to participate in the federal**
10 **food stamp program are exempt from the state gross retail tax,**
11 **regardless of whether the food is actually purchased with food**
12 **stamps.**

SB 492—LS 7924/DI 13+



COMMITTEE REPORT

Mr. President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 492, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Finance.

(Reference is to SB 492 as introduced.)

GARTON, Chairperson

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